

<b>Finance and Administration Cabinet - STANDARD PROCEDURE</b>	PAGE 1 of 2
ISSUED BY: <b>Department of Revenue - Executive Management</b>	
EFFECTIVE DATE: <b>August 22, 2005</b>	
PROCEDURE # <b>6.1.1 (formerly KRC procedure #1.1)</b>	
SUBJECT: <b>Department of Revenue – Creation of Standard Procedures</b>	
DISTRIBUTION CODE: A, B, C, D	CONTACT <b>Commissioners Office – Station #1 (502) 564-4444 or (502) 564-4456</b>

## I. PURPOSE

The purpose of this procedure is to supplement the Cabinet-wide procedure identified as Finance and Administration [Procedure 1.1, “Standard Procedures and Manual”](#), with internal processes for adding, revising, and/or rescinding Department of Revenue policies and procedures. The Department of Revenue Standard Procedures Manual consists of the following categories:

- 6.1 - Executive Management
- 6.2 - Disclosure
- 6.3 - Human Resources
- 6.4 - Legal
- 6.5 - Security
- 6.6 - Program Management
- 6.7 - Training and Development
- 6.8 - Budget
- 6.9 - Procurement
- 6.10 - Information Management
- 6.11 - Tax Administration
- 6.12 - Property Tax Administration
- 6.13 - Forms

## II. PROCEDURE

Any Department of Revenue employee may propose ideas for creation, revision, or rescission of a standard procedure using the following process:

1. The employee should complete a Memorandum of Justification detailing the procedure addition or change. A [template](#) has been included within this procedure for the employee's convenience. Appropriate Department of Revenue letterhead will be used when completing this memorandum.
2. The Memorandum of Justification will be forwarded to the appropriate Executive Director, following the established Department of Revenue chain of command (e.g. immediate supervisor, Branch Manager, Division Director, Executive Director)
3. The remaining procedures for creating, revising, rescinding and approving a Standard Procedure will remain the same as [Procedure 1.1 – “Finance Standard Procedures and Manual”](#), beginning with instruction #2 under “Recommendations to Create, Revise or Rescind a Standard Procedure”.

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### III. MEMORANDUM OF JUSTIFICATION TEMPLATE

The following represents the format to be used when preparing a Memorandum of Justification

#### MEMORANDUM OF JUSTIFICATION

To: *<Appropriate Executive Director>  
<Name of Appropriate Office>*

From: *<Your Name>, <Title>  
<Division Name>*

Via: *<Name of Supervisor>, <Name of Unit or Section>  
<Name of Division Director>, <Name of Division>*

Date: *<Current Date>*

Subject: *Standard Procedure Recommendation – <Create, Revise, or Rescind>  
<If revising or rescinding, list the name and number for the procedure>*

*<Place the detail here>*

### IV. REFERENCES

[Finance and Administration Procedure 1.1 – Finance Standard Procedures and Manual](#)

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**NO STANDARD PROCEDURE MAY BE REVISED BY ADDENDUM, MEMORANDUM OR ANY OTHER MEANS OTHER THAN THOSE SET OUT IN STANDARD PROCEDURE #1.1 ENTITLED “CREATION, REVISION, AND RESCISSION OF FINANCE AND ADMINISTRATION CABINET POLICIES AND PROCEDURES”**

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#### **DISTRIBUTION CODES:**

**A. Senior Management   B. Division Directors   C. Branch Managers/supervisors  
D. Department Personnel   E. Division Personnel   F. Branch Personnel**

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